



STATE BOARD OF EQUALIZATION

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No. 81/146

October 30, 1981

TO COUNTY ASSESSORS:

HOMEOWNERS' EXEMPTION - HOMEOWNERS
RECEIVING SUPPLEMENTAL SECURITY INCOME DURING
THE 1973-74, 1974-75 AND/OR 1975-76 FISCAL YEARS

We understand that you have received a copy of the Order For Certification Of A Statewide Class And For Entry Of Summary Judgment In Favor Of Plaintiffs And Against Defendants, And Judgment Thereon in Bagshaw, et al. v. Cory, et al., Sacramento Superior Court No. 279550.

In Letter to Assessors No. 75/61 dated April 9, 1975, we listed on page 31 the various kinds of public assistance grants containing allowances for property taxes, the receipt of any of which would disqualify one claiming the exemption. One such grant was Supplemental Security Income (SSI).

The effect of said Order and Judgment in the above matter is to void this portion of Letter to Assessors No. 75/61. Accordingly, by this letter, we are informing you that persons who claimed and were granted the exemption during the 1973-74, 1974-75 and/or 1975-76 fiscal years but who then were denied the exemption, because they or their spouses also received SSI in one or more of those years, and had escape assessments made against their residences were eligible for the exemption during those years.

Revenue and Taxation Code Section 2635 provides that the tax collector shall give notice by letter to a taxpayer where his records show with respect to particular property that taxes may have been erroneously or illegally collected. Obviously, compliance with the Order and Judgment will require coordination between your office and that of the tax collector such that the tax collector will be able to proceed pursuant to Section 2635.

If you have any questions, please contact Bill Grommet of this division. His telephone number is (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division